

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A": HYDERABAD
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

S.No.	ITA No.	AY	Appellant	Respondent
01	2383/H/2018	2015-16	Sumeet Kaur Sarna, Hyderabad. PAN-ACBPK9966G	Asst. Commissioner of Income-tax, Circle - 14(1), Hyderabad.
02	2384/H/2018	2015-16	Mandeep Kaur Sarna, Hyderabad. PAN-ARAPS5292 H	-do-
03	2385/H/2018	2015-16	Harpreet Kaur, Hyderabad. PAN-AJPPK3999Q	-do-
Assessee by:		Shri M.V. Anil Kumar		
Revenue by:		Shri Sunil Kumar Pandey		
Date of hearing:		04/02/2021		
Date of pronouncement:		08/02/2021		

ORDER

PER BENCH:

These assessee's appeals for AY 2015-16 are directed against the CIT(A) - 6, Hyderabad's orders dated 24, 25 & 26/10/2018 passed in case Nos. 10156, 10155 & 10154/2017-18/A3/CIT(A)-6, involving proceedings u/s 143(3) of the Income-tax Act, 1961 ; in short "the Act".

2. At the outset, Learned AR submitted that the assesseees' have filed for settlement sought in the Form-I & II under the Direct Tax Vivad Se Vishwas Bill, 2020 before the prescribed authority(ies) therein. Learned DR has no objection to the submission made by the Learned AR of the assesseees' in this regard.

4. On perusal of the documents placed on record of the Tribunal, we find that the assesseees' have proposed to settle the cases taking the benefit under the Direct Tax Vivad Se Vishwas Bill, 2020. We, therefore, are of the opinion that the instant appeals of the assesseees' deserve to be dismissed at this stage with a rider that it shall be very much open to the assesseees'/taxpayers to seek revival of the cases before the Tribunal, if their settlement petitions hereinabove are rejected for the technical reasons.

5. In the result, Assessee's appeals are dismissed in above terms.

Pronounced in the open court on 8th February, 2021.

**Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Hyderabad, Dated: 8th February, 2021.

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copy to :

1	<i>Sumeet Kaur Sarna,</i>
2	<i>Mandeep Kaur Sarna,</i>
3	<i>Harpreet Kaur, Hyderabad, C/o M. Anandam & Co., CAs, Flat No. 7A, Surya Towers, SD Road, Scunderabad – 500 003.</i>
4	<i>ACIT, Circle – 14(1), IT Towers, AC Guards, Hyderabad.</i>
5	<i>CIT(A) – 6, Hyderabad.</i>
6	<i>Pr. CIT - 6, Hyderabad</i>
7	<i>ITAT, DR, Hyderabad.</i>
8	<i>Guard File.</i>